

Agency Overview

The Idaho State Board of Accountancy is a seven-member board appointed by the Governor, with one office in Boise. Since 1917, the Board has licensed and regulated CPAs in Idaho. The Board appointed Barbara Porter as Executive Director. The director and three staff members assist the Board to carry out its responsibilities.

National concerns about accounting and auditing practices are paramount to the profession. The Idaho State Board of Accountancy strives to act swiftly in protecting the public whenever an issue arises with a possible impact upon the citizens of Idaho.

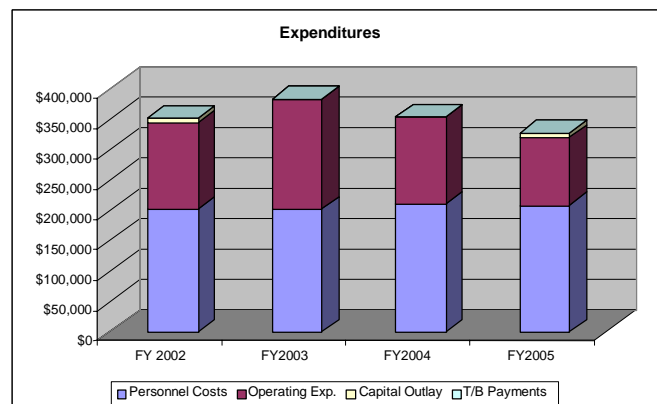
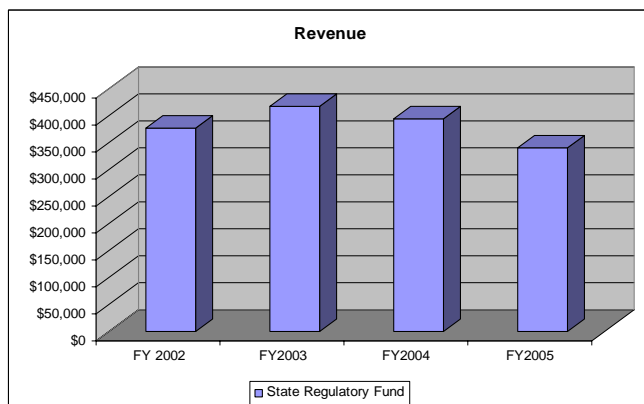
Core Functions/Idaho Code

The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. Through these services, the Board promotes the reliability of financial information and the protection of the economic welfare of the citizens of the state. Specifically, the Board is required:

- To adopt and enforce rules of professional ethics and conduct for certified public accountants and licensed public accountants.
- To protect the public.
- To determine and review the qualifications of applicants for the Uniform CPA exam and to oversee the administration of this exam.
- To grant CPA certificates to those who have met the legal requirements.
- To annually renew licenses.
- To administer the Continuing Professional Education Program and monitor compliance with this program.
- To conduct administrative hearings.
- To register public accounting firms.
- To oversee the Peer Review Program.
- To administer other provisions of *Idaho Code* Chapter 2, Title 54.

Revenue and Expenditures:

Revenue	FY 2002	FY 2003	FY 2004	FY 2005
State Regulatory Fund	\$376,800	\$416,800	\$394,400	\$340,900
Total	\$376,800	\$416,800	\$394,400	\$340,900
Expenditure	FY 2002	FY 2003	FY 2004	FY 2005
Personnel Costs	\$201,900	\$201,200	\$209,600	\$208,300
Operating Expenditures	\$141,500	\$181,400	\$143,500	\$111,400
Capital Outlay	\$9,500	\$0	\$0	\$7,800
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$352,900	\$382,600	\$353,100	\$327,500



Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2002	FY 2003	FY 2004	FY 2005
Issue CPA & LPA licenses & Practice Privileges	2,360	2,457	2,584	2,733
Administer Uniform CPA Examination	334	390	324	261
Monitor Continuing Professional Education	2,403	2,399	2,432	2,423
Register Public Accounting Firms	668	662	678	730
Investigate complaints	12	3	12	14
Create newsletter	4	4	4	3

Performance Highlights:

The Uniform CPA Examination was converted from a paper-based test, which was administered twice per year, to a computer-based examination, which is given essentially continuously throughout the year. Candidate numbers have dipped modestly as an adjustment to the change.

For More Information Contact

Barbara Porter
 Accountancy, Board of
 1109 Main Owyhee Plaza Ste 470
 PO Box 83720
 Boise, ID 83720-0002
 Phone: (208) 334-2490
 E-mail: bporter@boa.state.id.us